IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY FOURTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI BILAL NAZKI, THE ACTING CHIEF JUSTICE

and

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO : 13529 of 2005

Between:

1 M. Abdullah, S/o Abdul Waheed,
16-227, Gonegandla Road, Yemmiganur - 518 360,
Kurnool District.
2 N. Nawab, S/o Abdul Razak,
16-72, Gonegandla Road, Yemmiganur - 518 360,
Kurnool District.
3 M. Ayyub, S/o Abdul Gafoor,
Gonegandla Road, Yemmiganur - 518 360,
Kurnool District.
4 M. Abdul Farooq, S/o Abdul Azeez,
Gonegandla Road, Yemmiganur - 518 360,
Kurnool District.
5 M. Abdul Matheen, S/o Abdul Hussain,
Gonegandla Road, Yemmiganur - 518 360,
Kurnool District.
6 Martin , s/o Erranna,
16-228, Gonegandla Road, Yemmiganur - 518 360,
Kurnool District.

..... PETITIONERS

AND

Assistant Commercial Tax Officer (Int), O/o The Deputy Commissioner (CT),
Kattamanchi, Chittoor Division, Chittoor.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the Respondent in detaining the Raw Sheep Skins numbering to 1350 on 17-6-2005 at 2.00 A.M. along with Vehicle No,. AP21 W 2043 at Somireddypalli, Gidiyattam Road, Tamilnadu and also proposing to confiscate the consignment in question by notice dt. 18-6-2005 as arbitrary, contrary to law and weight of evidence and probabilities of the petitioners' case and also in violation of principles of natural justice and consequently direct the Respondent to release the goods together with vehicle forthwith and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the Petitioner's case.

Counsel for the Petitioners:MR.SHAIK JEELANI BASHA

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court at the stage of admission made the following :

O R D E R (Per the Hon'ble Sri Bilal Nazki, ACJ)

Heard learned counsel for the parties. With their consent, the writ petition is disposed of at this stage.

1600 sheep skins worth Rs.2,70,000/- have been confiscated by the respondents while they were being transported from Andhra Pradesh to Tamilnadu. Enquiry is pending and objections have been invited. Learned counsel for the respondent submits that these goods would attract tax at the rate of 4 per cent. Learned counsel for the petitioners submits that if these goods are not released immediately, they will be destroyed, as they are perishable goods. Therefore, in the interest of justice, we

direct that the goods be released on payment of tax at the rate of 4 per cent subject to out come of the enquiry being conducted by the respondent.

The writ petition is accordingly disposed of. No order as to costs.

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(Bilal Nazki, ACJ)

24th June, 2005

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(G.Chandraiah,J)

Note:Issue wire at party's cost

B/o

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To

1. The Assistant Commercial Tax Officer (Int), O/o The Deputy Commissioner (CT), Kattamanchi, Chittoor Division, Chittoor.

2. Two C.Cs to the Government Pleader for Commercial Taxes, High Court Buildings, A.P., Hyderabad (OUT)

3 Two C.D copies.